



Trustees' Financial Summary

FY2015-16

Submit ID: 0273-50161538

**** Recalculated ****

14 Fergus County

0273 Moore Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Cindy Barta **Phone #:** (406) 374-2231

(Signature)

(Date)

Chair, Board of Trustees: Lisa Gilbert

(Signature)

(Date)

County Superintendant Rhonda Long

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
412	Rural Low Income (Title VI-B-2)	FEDERAL		84.358B
420	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A
456	IDEA Part B (Trans from Coop)	FEDERAL		84.027A
465	Title I, Part A, Accountability	FEDERAL		84.348A

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	79,341.30	11,162.96	165,384.89	12,666.55
02	Taxes Receivable - Real and Personal (120-149)	1,903.99	134.56	431.23	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	81,245.29	11,297.52	165,816.12	12,666.55
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,903.99	134.56	431.23	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	15,997.50			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	63,343.80	11,162.96	165,384.89	12,666.55
52	TOTAL FUND BALANCE/EQUITY	79,341.30	11,162.96	165,384.89	12,666.55
53	TOTAL LIABILITIES AND FUND BALANCE	81,245.29	11,297.52	165,816.12	12,666.55

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	6,362.99	22,589.12	1,280.60	9,575.23
02	Taxes Receivable - Real and Personal (120-149)				19.18
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			2,456.07	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	6,362.99	22,589.12	3,736.67	9,594.41
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				19.18
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	6,362.99	22,589.12	3,736.67	9,575.23
52	TOTAL FUND BALANCE/EQUITY	6,362.99	22,589.12	3,736.67	9,575.23
53	TOTAL LIABILITIES AND FUND BALANCE	6,362.99	22,589.12	3,736.67	9,594.41

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
		(18)	(19)	(20)	(21)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				4,917.90
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				4,917.90
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				4,917.90
52	TOTAL FUND BALANCE/EQUITY				4,917.90
53	TOTAL LIABILITIES AND FUND BALANCE				4,917.90

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	6,495.63	15,562.85		110.78
02	Taxes Receivable - Real and Personal (120-149)	52.83			57.93
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	6,548.46	15,562.85		168.71
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	52.83			57.93
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	6,495.63	15,562.85		110.78
52	TOTAL FUND BALANCE/EQUITY	6,495.63	15,562.85		110.78
53	TOTAL LIABILITIES AND FUND BALANCE	6,548.46	15,562.85		168.71

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,692.18	29,596.16		
02	Taxes Receivable - Real and Personal (120-149)		60.73		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	3,692.18	29,656.89		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		60.73		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	3,692.18	29,596.16		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	3,692.18	29,596.16		
53	TOTAL LIABILITIES AND FUND BALANCE	3,692.18	29,656.89		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		132,947.52		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		132,947.52		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		132,947.52		
52	TOTAL FUND BALANCE/EQUITY		132,947.52		
53	TOTAL LIABILITIES AND FUND BALANCE		132,947.52		

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,150.13	22,555.18		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	4,150.13	22,555.18		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	4,150.13	22,555.18		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	4,150.13	22,555.18		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	4,150.13	22,555.18		



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Balance Sheet

	Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE	(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01

PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	270,293.83	309,134.91
1112	District Levy - Personal Property	6,169.48	5,003.12
1114	District Levy - Pers Prop/Mobile Homes	874.29	1,917.23
1190	Penalties and Interest on Taxes	193.26	282.44
1510	Interest Earnings	617.56	662.83
1900	Other Revenue from Local Sources	200.00	0.00
3110	Direct State Aid	256,404.56	255,168.97
3111	Quality Educator	32,178.28	28,701.86
3112	At Risk Student	2,351.44	3,016.75
3113	Indian Education For All	1,652.40	1,545.12
3115	State Spec Ed Allowable Cost Pymt to Districts	16,989.71	10,281.60
3116	Data For Achievement	1,215.00	1,480.00
3118	Natural Resource Development	1,827.18	2,864.68
3120	State Guaranteed Tax Base Aid	11,764.80	2,149.70
3444	State School Block Grant	39,229.37	39,229.37
3446	SB96 Block Grant Reimbursement	5,807.12	0.00
6100	Material Prior Period Revenue Adjustments	66.00	0.00
9710	Residual Equity Transfers In	479.83	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		648,314.11	661,438.58

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX	Personal Services - Salaries	307,107.26	306,798.92
		2XX	Personal Services - Employee Benefits	55,328.18	62,066.54
		3XX	Purchased Professional and Technical Services	1,159.21	168.00
		4XX	Purchased Property Services	615.09	0.00
		5XX	Other Purchased Services	860.32	135.52
		6XX	Supplies and Materials	4,493.07	9,467.53
		810	Dues and Fees	2,139.00	1,284.00
	222X Educational Media Services				
		6XX	Supplies and Materials	50.00	734.39
	23XX Support Services - General Administration				
		1XX	Personal Services - Salaries	31,948.32	22,155.27
		2XX	Personal Services - Employee Benefits	6,527.27	4,964.37
		3XX	Purchased Professional and Technical Services	11,217.95	13,377.31
		5XX	Other Purchased Services	10,916.28	15,176.81

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	3,979.43	4,331.39
			810 Dues and Fees	2,887.15	3,036.68
		25XX Support Services - Business			
			1XX Personal Services - Salaries	18,085.84	22,131.18
			2XX Personal Services - Employee Benefits	6,628.85	8,677.11
			5XX Other Purchased Services	920.61	804.00
			810 Dues and Fees	144.00	0.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	23,144.12	26,100.30
			2XX Personal Services - Employee Benefits	4,520.78	4,609.91
			3XX Purchased Professional and Technical Services	1,226.94	519.50
			4XX Purchased Property Services	31,918.89	36,881.70
			6XX Supplies and Materials	15,440.16	16,987.87
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	0.00	15,997.50
280	Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	4,076.49	4,948.60
			2XX Personal Services - Employee Benefits	13,816.00	10,561.00
			5XX Other Purchased Services	1,783.65	0.00
			6XX Supplies and Materials	1,563.75	0.00
			8XX Other Expenditures	75.00	0.00
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	2,490.55	2,082.98
710	School Sponsored Extracurricular Activities				
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	800.36	823.12
			2XX Personal Services - Employee Benefits	23.04	0.60
			6XX Supplies and Materials	0.00	229.66
	34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	0.00	207.94
			2XX Personal Services - Employee Benefits	0.00	1.20
720	School Sponsored Athletics				
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	3,721.88	2,264.82
			2XX Personal Services - Employee Benefits	0.00	121.39
	35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	0.00	3,039.40
			2XX Personal Services - Employee Benefits	17.82	17.48
			7XX Property and Equipment Acquisition	500.00	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	910 Food Services					
		31XX Food Services				
			1XX Personal Services - Salaries	16,057.99	20,268.11	
			2XX Personal Services - Employee Benefits	292.50	87.96	
			5XX Other Purchased Services	0.00	115.56	
			6XX Supplies and Materials	2,281.07	1,076.54	
			7XX Property and Equipment Acquisition	5,680.51	0.00	
			810 Dues and Fees	35.06	0.00	
	999 Undistributed					
		61XX Operating Transfers to Other Funds				
			910 Operating Transfers to Other Funds	53,360.59	41,186.49	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>647,834.98</u>	<u>663,438.65</u>	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					65,343.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					661,438.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					663,438.65	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	15,997.50	Less Last Year	0.00 (4b)	15,997.50	
					15,997.50	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					79,341.30	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	34,864.59	21,064.24
	1112 District Levy - Personal Property	823.02	353.92
	1114 District Levy - Pers Prop/Mobile Homes	133.33	198.48
	1190 Penalties and Interest on Taxes	29.60	29.99
	1510 Interest Earnings	185.99	124.21
	2220 County On-Schedule Trans Reimb	11,787.90	10,943.14
	3210 State On-Schedule Trans Reimb	11,787.91	10,943.15
	3444 State School Block Grant	2,452.11	2,452.11
	3446 SB96 Block Grant Reimbursement	971.41	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		63,035.86	46,109.24

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	12,981.29	35,268.56
			2XX Personal Services - Employee Benefits	2,736.00	7,549.24
		25XX Support Services - Business			
			1XX Personal Services - Salaries	3,496.13	0.00
			2XX Personal Services - Employee Benefits	1,333.03	0.00
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	17,699.31	23,104.83
			2XX Personal Services - Employee Benefits	2,018.44	1,342.59
			3XX Purchased Professional and Technical Services	250.00	0.00
			4XX Purchased Property Services	135.53	296.25
			5XX Other Purchased Services	33.40	155.60
			6XX Supplies and Materials	8,401.85	4,952.24
			810 Dues and Fees	156.00	251.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				49,240.98	72,920.81



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					37,974.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					46,109.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					72,920.81	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					11,162.96	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	65,306.02	70,806.06
	1112 District Levy - Personal Property	1,404.68	1,148.93
	1114 District Levy - Pers Prop/Mobile Homes	146.32	453.67
	1190 Penalties and Interest on Taxes	32.36	65.22
	1510 Interest Earnings	650.75	1,104.96
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>67,540.13</u>	<u>73,578.84</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	27XX Student Transportation Services				
		7XX Property and Equipment Acquisition		0.00	41,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>41,500.00</u>

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	133,306.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	73,578.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	41,500.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	165,384.89	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12	
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		79.56	87.34
	1621 Lunch Sales		19,853.50	17,527.65
	1622 Breakfast Sales		1,073.15	1,035.30
	1623 Milk Sales		765.20	990.00
	1632 Daily Adult Sales		323.00	411.50
	1634 Daily Ala Carte Sales		1,351.75	2,061.75
	3220 State Food Services Match		191.17	193.73
	4550 Federal Child Nutrition		23,720.49	25,108.31
	4552 Fresh Fruit And Vegetable		2,060.64	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			49,418.46	47,415.58

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12	
PRC	Program	Function	Object		2015 Value	2016 Value
	460 Fresh Fruit And Vegetable					
		31XX Food Services				
			6XX Supplies and Materials		2,060.64	0.00
	910 Food Services					
		31XX Food Services				
			1XX Personal Services - Salaries		2,948.98	943.86
			2XX Personal Services - Employee Benefits		10.63	5.43
			6XX Supplies and Materials		42,269.52	45,163.80
			810 Dues and Fees		115.00	315.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					47,404.77	46,428.09

Schedule Of Changes Worksheet						Fund Code 12	
Beginning Fund Balance						11,679.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						47,415.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						46,428.09	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						12,666.55	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	45.13	44.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>45.13</u>	<u>44.50</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance					6,318.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					44.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					6,362.99	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	164.04	167.75
	2240 County Retirement Distribution	75,726.72	68,289.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>75,890.76</u>	<u>68,457.55</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	50,395.03	50,918.77	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	7,186.32	9,387.89	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	3,283.57	3,601.03	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	3,249.35	4,039.95	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	1,543.14	1,921.17	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	14.78	781.03	
	610	Adult Continuing Education Programs				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	0.00	42.43	
	710	School Sponsored Extracurricular Activities				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	81.82	90.60	
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	0.00	34.54	
	720	School Sponsored Athletics				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	75.77	215.89	
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	540.00	504.84	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	2,084.06	2,040.49	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				68,453.84	73,578.63	



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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance	27,710.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	68,457.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	73,578.63	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	22,589.12	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
412	Rural Low Income (Title VI-B-2)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	20,361.74
420	Title I, Part A, Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	36,674.07
456	IDEA Part B (Trans from Coop)	
	5700 Resources Transferred from Other School Districts or Cooperatives	984.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		58,020.15

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
412	Rural Low Income (Title VI-B-2)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX Instruction			
			3XX Purchased Professional and Technical Services		914.95
			6XX Supplies and Materials		17,087.88
		222X Educational Media Services			
			6XX Supplies and Materials		1,906.36
		23XX Support Services - General Administration			
			6XX Supplies and Materials		452.55
		412 Subtotal			20,361.74
420	Title I, Part A, Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX Instruction			
			1XX Personal Services - Salaries		23,960.54
			2XX Personal Services - Employee Benefits		3,891.93
			5XX Other Purchased Services		187.34
			6XX Supplies and Materials		8,047.35
		420 Subtotal			36,087.16
456	IDEA Part B (Trans from Coop)				
	456	IDEA, Part B, Children with Disabilities			
		1XXX Instruction			
			1XX Personal Services - Salaries		839.98
			2XX Personal Services - Employee Benefits		144.36
		456 Subtotal			984.34
465	Title I, Part A, Accountability				
	465	Federal Miscellaneous Grants from OPI			
		1XXX Instruction			
			6XX Supplies and Materials		846.00
		465 Subtotal			846.00



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Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	58,279.24
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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance	3,995.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	58,020.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	58,279.24	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,736.67	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
412 Rural Low Income (Title VI-B-2)	20,361.74	20,361.74	0.00
420 Title I, Part A, Improving Basic Programs	36,674.07	36,087.16	586.91
456 IDEA Part B (Trans from Coop)	984.34	984.34	0.00
465 Title I, Part A, Accountability	0.00	846.00	-846.00
Total	58,020.15	58,279.24	-259.09



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	0.47	3,168.93
	1112 District Levy - Personal Property	0.36	49.06
	1114 District Levy - Pers Prop/Mobile Homes	0.24	8.26
	1190 Penalties and Interest on Taxes	0.01	1.05
	1510 Interest Earnings	66.59	55.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>67.67</u>	<u>3,283.12</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	260.00
			2XX Personal Services - Employee Benefits	0.00	1.50
			6XX Supplies and Materials	0.00	149.98
	650 Adult Basic Education/GED Programs				
		1XXX Instruction			
			6XX Supplies and Materials	<u>3,375.00</u>	<u>0.00</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>3,375.00</u>	<u>411.48</u>

Schedule Of Changes Worksheet Fund Code 17

Beginning Fund Balance	6,703.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,283.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	411.48	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,575.23	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 21
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		38.26	33.64
	5300 Operating Transfers from Other Funds		0.00	713.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>38.26</u>	<u>746.83</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	700.53
			2XX Personal Services - Employee Benefits	0.00	4.03
	999 Undistributed				
		9999 Undistributed			
			971 Residual Equity Transfers Out	479.83	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>479.83</u>	<u>704.56</u>

Schedule Of Changes Worksheet					Fund Code 21
Beginning Fund Balance					4,875.63 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					746.83 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					704.56 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					4,917.90 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	8,477.52	8,459.43
	1112 District Levy - Personal Property	197.46	137.73
	1114 District Levy - Pers Prop/Mobile Homes	30.36	56.89
	1190 Penalties and Interest on Taxes	6.68	8.23
	1510 Interest Earnings	65.79	45.75
	3281 State Technology Aid	607.06	570.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>9,384.87</u>	<u>9,278.66</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		3XX Purchased Professional and Technical Services		5,535.80	5,001.75
		6XX Supplies and Materials		5,037.85	3,956.04
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>10,573.65</u>	<u>8,957.79</u>

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance	6,174.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,278.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,957.79	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,495.63	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	70.74	92.61
	3445 State Combined Fund School Block Grant	4,502.51	4,502.51
	3447 SB96 Combined Block Grant Reimbursement	1,397.27	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		5,970.52	4,595.12

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
	4XX Purchased Property Services			3,294.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,294.50	0.00

Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance	10,967.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,595.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	15,562.85	(5)



Trustees' Financial Summary

FY2015-16

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14 Fergus County

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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	9,371.86	9,327.13
	1112 District Levy - Personal Property	217.90	151.90
	1114 District Levy - Pers Prop/Mobile Homes	33.28	62.89
	1190 Penalties and Interest on Taxes	7.38	9.29
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		9,630.42	9,551.21

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	51XX General Obligation Bonds, Special Assessments and Interest				
			840 Principal On Debt	9,000.00	9,000.00
			850 Interest on Debt	494.63	505.78
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				9,494.63	9,505.78

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	65.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,551.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9,505.78	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	110.78	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	11.32	28.05
	1910 Rentals	2,050.00	2,124.00
	5200 Sale or Compensation for Loss of Assets	0.00	383.97
	6100 Material Prior Period Revenue Adjustments	370.80	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,432.12	2,536.02

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			4XX Purchased Property Services	344.00	828.40
			6XX Supplies and Materials	0.00	270.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				344.00	1,098.40

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	2,254.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,536.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,098.40	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,692.18	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	9,713.68	9,706.69
	1112 District Levy - Personal Property	226.30	158.06
	1114 District Levy - Pers Prop/Mobile Homes	34.88	65.20
	1190 Penalties and Interest on Taxes	7.78	9.71
	1510 Interest Earnings	99.42	165.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		10,082.06	10,105.42

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
	6XX Supplies and Materials			900.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				900.00	0.00

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	19,490.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,105.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	29,596.16	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 82
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	338.37	488.33
	5300 Operating Transfers from Other Funds	53,360.59	40,473.30
	5700 Resources Transferred from Other School Districts or Cooperatives	18,538.55	37,260.86
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		72,237.51	78,222.49

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 82
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries		0.00	18,000.00
		2XX Personal Services - Employee Benefits		0.00	103.50
		6XX Supplies and Materials		3,128.21	0.00
	23XX Support Services - General Administration				
		1XX Personal Services - Salaries		0.00	2,000.00
		2XX Personal Services - Employee Benefits		0.00	11.50
	25XX Support Services - Business				
		1XX Personal Services - Salaries		0.00	1,000.00
		2XX Personal Services - Employee Benefits		0.00	5.75
	26XX Operation and Maintenance of Plant Services				
		1XX Personal Services - Salaries		0.00	2,000.00
		2XX Personal Services - Employee Benefits		0.00	11.50
		4XX Purchased Property Services		4,467.00	0.00
		6XX Supplies and Materials		2,468.14	0.00
		7XX Property and Equipment Acquisition		29,589.00	15,650.00
	27XX Student Transportation Services				
		1XX Personal Services - Salaries		0.00	1,000.00
		2XX Personal Services - Employee Benefits		0.00	5.75
	910 Food Services				
	31XX Food Services				
		1XX Personal Services - Salaries		0.00	2,000.00
		2XX Personal Services - Employee Benefits		0.00	11.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				39,652.35	41,799.50



Trustees' Financial Summary

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Schedule Of Changes Worksheet

Fund Code 82

Beginning Fund Balance					96,524.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					78,222.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					41,799.50	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					132,947.52	(5)

Trustees' Financial Summary

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Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	4,076.49	4,691.00
XX	39X	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	1,091.05	839.98
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	336,107.78	322,841.49
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	2,832.02	11,985.63
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	826.20	1,545.36
XX	XXX	26XX	41X Energy Utility Services	31,918.89	25,882.53
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	0.00	15,997.50
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	10,281.60
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	10,281.60

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,427.20
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	14,805.51
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	17,592.58
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 75%

Trustees' Financial Summary

FY2015-16

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**** Recalculated ****

14 Fergus County

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	4,948.60	0.00	0.00	0.00	0.00
280	1XXX	2XX	10,561.00	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	2,082.98	0.00	0.00	0.00	0.00
Totals			17,592.58	0.00	0.00	0.00	0.00

17,592.58

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	1,335.00	0.00	0.00	0.00	1,335.00
Land Improvements	34,031.75	0.00	0.00	0.00	34,031.75
Buildings	663,294.34	0.00	0.00	0.00	663,294.34
Machinery and Equipment	296,783.26	4,238.91	95,290.00	100,563.75	295,748.42
Totals at Historical Cost	995,444.35	4,238.91	95,290.00	100,563.75	994,409.51
Depreciation					
Improvement Accum	5,757.37	0.00	1,526.59	0.00	7,283.96
Building Accum	474,260.98	0.00	23,789.03	0.00	498,050.01
Machinery and Equipment Accum	126,850.39	1,056.32	20,716.53	63,860.97	84,762.27
Total Accumulated Depreciation	606,868.74	1,056.32	46,032.15	63,860.97	590,096.24
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	388,575.61	3,182.59	49,257.85	36,702.78	404,313.27

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	10,918.79	0.00	0.00
General Administration (23XX)	2,383.48	0.00	0.00
Financial Administration (25XX)	0.00	0.00	0.00
Operations and Maintenance (26XX)	14,841.90	0.00	0.00
Transportation (27XX)	11,675.50	0.00	0.00
Food Service (31XX)	1,221.11	0.00	0.00
Extracurricular (34XX, 35XX)	4,991.37	0.00	0.00
Total Depreciation for FY2016	46,032.15	0.00	0.00

*** Has comment.

Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	36,777.88	1,107.51	0.00	0.00	37,885.39	0.00	37,885.39
Total Governmental Activity							
Non-bond Long-Term Liabilities	36,777.88	1,107.51	0.00	0.00	37,885.39	0.00	37,885.39
Bond(s)							
08/07/2009	45,000.00	0.00	9,000.00	0.00	36,000.00	9,000.00	27,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	45,000.00	0.00	9,000.00	0.00	36,000.00	9,000.00	27,000.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	65,584.82	1,823.68	0.00	67,408.50
Net Pension - TRS	422,367.00	60,434.38	0.00	482,801.38